

Registered number: SC364677
Charity number: SC041043

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8 - 9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 18

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2015

Trustees

J H Jenkins
J E Baker
F G Huffer
P Douglas
A D Burman, Treasurer
M D MacKellar, Chair

Company registered number

SC364677

Charity registered number

SC041043

Registered office

Baltic Chambers
50 Wellington Street
Glasgow
G2 6HJ

Company secretary

L McPhillie

Chief executive officer

L McPhillie

Accountants

Crossley Financial Accounting
Chartered Accountants
Star House
Star Hill
Rochester
Kent
ME1 1UX

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2015

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Nutrition and Diet Resources UK (the company) for the year ended 31 March 2015. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

CONSTITUTION

The Charitable Company was set up on the 27 August 2009. The charity is registered in Scotland and administered in accordance with the terms of the Trust Deed. The registered charity number is SC041043.

The purpose of the charity is to advance health and education through the provision of high quality nutrition and diet resources and advice, which supports the prevention, treatment and/or management of disease through dietary support.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The trustees were those appointed on the establishment of the trust and represent the minimum numbers required. Appointment and removal is in accordance with the Trust Deed which requires that appointment is approved unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and Activities

POLICIES AND OBJECTIVES

NDR UK's objects combine the advancement of health and the advancement of education through a focus on the provision of high quality nutrition and diet resources. This is achieved through working towards the following values and aims:

1. Respond to the needs of healthcare professionals, the public, health policy and research outcomes.
2. Produce robust (evidence based, peer reviewed, patient tested) nutrition and diet resources in relevant formats for the public.
3. Be driven by the dietetic and other healthcare professions.
4. Share expertise through partnership working.
5. Avoid duplication of effort.
6. Develop resources that complement existing resources.
7. Generate income, whilst maintaining the integrity of the service.

The production and maintenance of NDR UK's portfolio of high quality nutrition and diet information for healthcare patients remain at the core of the organisation. During the past year NDR UK has pursued a comprehensive programme of writing new resources and reviewing existing ones, at all times working in partnership with BDA Specialist Groups or other partners to avoid duplication of effort.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

Achievements and performance

REVIEW OF ACTIVITIES

Chairman's Summary

2014/15 continued to be a busy year with both the production of a range of new resources along with the essential work of the ongoing review of existing materials. NDR UK was also delighted to have been commissioned by the Scottish Government to develop new leaflets covering a range of topics. It was gratifying to note that an independent evaluation of the organisation's performance identified that both the resources and the quality development process was highly valued by our customers.

The past year saw a number of changes in staffing, in particular the resignation of Leona O'Reilly who had been Chief Executive Officer for many years and had ably managed the challenging transition from SNDRI to NDR UK – we wish her well in the future. In her place we were delighted to welcome Linda McPhillie as our new CEO – Linda brings considerable expertise in working within a social enterprise model. Over the year we have also taken the opportunity to strengthen our marketing and financial management capacity within the office.

Finally two of our Directors – Jim Baker and Fiona Huffer – will step down at this year's AGM as their term of office comes to an end. I would like to thank them not only for their commitment but also their input in helping to establish and maintain robust governance and strategic direction for NDR UK.

Impact on Patient Education

In the past year, over 1400 orders were despatched to c.420 healthcare customer accounts, comprising of over 18,000 packs of resources. Most packs contain 10 leaflets but older lines have 20 leaflets per pack, so we estimate that c 200,000 leaflets have been sold and either already distributed to patients or held by customers to distribute as needed. Therefore, as a result of our activity in 2014/15, we have, or will have reached 200,000 patients, to help them understand what dietary changes to make to manage and improve their health.

The most popular resources sold or distributed included:

Title	Beneficiary group
Weight loss you can see	People who are overweight
How do I watch my weight during pregnancy?	Pregnant women with BMI of over 25
What's enough	Guidance on age appropriate portion sizes
Healthy eating and diabetes	Adults with type 2 diabetes
Gluten free living	People with coeliac disease or DH
Milk free weaning	Babies and infants requiring milk free diet
Milk free zone	Older children requiring a milk free diet
Getting the balance right	General healthy eating advice for adults
How do I have a soft nourishing diet?	Older people, especially cancer patients
Do you have a small appetite?	Older people requiring food fortification
Eating well with dementia	Carers of people living with dementia
Eating better feeling better	People requiring extra energy in their diet

Most of our resources are distributed within the UK, with around 48% to Scotland, 46% to England and 3% to both Wales and Northern Ireland. 1% was distributed to the Republic of Ireland or other international customers.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

Resource Development in 2014/15

New resources

- New Paediatric Range

NDR UK's own paediatric range of leaflets was developed and launched in January 2015. With a fresh new look, "top tips" sections which summarise key messages, as well as notes pages to record personal actions, the suite of seven titles are suitable for all health professionals to use.

"The resources are clearly written and well set out. I particularly like the 'Top Tips' section and the concise way information is presented" Dietitian Customer

- Gastroenterology Titles

With funding from the Scottish Government, and working in partnership with dietitians from NHS Borders, NDR UK added three new titles to its range of resources to support patients with gastroenterological conditions. These resources are suitable for all health professionals to use with patients following a colostomy or ileostomy, and for people with diverticular disease. This development work was initiated following a request from dietitians who perceived a gap in resources available.

Reviewed Resources

In 2014/15 NDR UK undertook an intensive programme of resource reviews, so that all NDR UK resources satisfy its Information Standard accreditation, which requires all resources to be reviewed within a maximum three year period. This included the consolidation of the adult weight management resources (in partnership with BDA Dietitians in Obesity Management Specialist Group), various allergy and intolerance titles (Wheat Free, Nut free, Elimination Diet), the Easier Swallowing range, the Heart Health range, the Inside Eating range (published April 2015), and the ever popular "Weight Loss You Can See" and "What's Enough?". Reviews of the paediatric diabetes, renal and liver disease ranges are on going and will complete in 2015.

Commissioned Resources

NDR UK was pleased to have been commissioned by the Scottish Government to develop new titles, and has worked during the past year to progress with them. The new pictorial resource "First Line Food Portions" to provide information and guidance to children, families and carers on appropriate age related food portions to achieve a balanced diet, has been piloted and should be published in 2015 pending final approval from the Scottish Government.

The Diet and Enhanced Recovery After Surgery range is almost complete and will be available from June. This range of three short leaflets is suitable for generic surgical procedures, and it is hoped that additional resources tailored to specific surgery to complement these will be developed.

Three new resources to support undernourishment, primarily in older people, were developed through adapting existing materials created by Focus on Undernutrition and NHS Grampian. These materials are based on a "food first" approach, and complement best selling titles such as "Eating Better, Feeling Better" and "Eat Well, Heal Well".

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

Partnership Working

NDR UK continues to uphold the principles of our Memorandum of Understanding with the British Dietetic Association, and especially values its working relationships with some of the BDA Specialist Groups, bringing mutual benefits to their members and the wider profession. NDR UK acknowledges and thanks BDA Council, members and staff for their ongoing support for NDR UK.

NDR UK entered a new partnership working arrangement with Quality Meat Scotland (QMS) this year, having assessed and amended their resource "Getting the Balance Right" to ensure it meets the Information Standard accreditation. This resource which promotes general healthy eating messages is suitable for public information uses, and QMS also supports NDR UK to provide this resource without charge in Scotland.

Promoting and maintaining excellence

As NDR UK approached the end of its first five year strategic plan (2010 – 2015), Crellin Consulting was commissioned to undertake an independent evaluation, assessing NDR UK's achievements against the plan. The evaluation sought the views of customers and stakeholders on what has been delivered well over the last 5 years, and to inform future plans.

Key messages resulting from the on line survey and telephone interviews were that customers buy from NDR UK for the following reasons:

Ease of use	92%	Easier than producing own	84%
Appropriate for patients	88%	Good value for money	66%
Written by dietitians	86%	More robust than alternatives	59%
Quality of resources	85%	More cost effective	56%

It was clear from the evaluation that both our products and the robust process by which they are produced and reviewed are highly valued. Most respondents also expressed views on their future resource needs. It is clear that technology is increasingly influencing the ways in which our customers communicate with patients, and NDR UK remains aware of this.

The report also highlights the potential for NDR UK to work with large charities that could benefit from NDR UK's quality resource development and review process to produce high quality accurate information.

Developing a secure and sustainable organisation

As an independent charitable organisation and small social enterprise, NDR UK maintains a clear focus on achieving self sustainability to secure its own future. Although we continued to receive grant funding from the Scottish Government (to allow us to offer a discount to Scottish customers) and income for new project commissions in 2014/15, the vast majority of income comes from the sale of printed leaflets and electronic licences.

Income Sources	Percentage of income
Sales of resources (printed leaflets and electronic licences)	62%
Distribution and carriage	6%
Scottish Government grant	5%
Project Commissions	19%
Other	8%

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

Financial review

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial review

The income from sales of resources was lower in 2014/15 than expected/budgeted, with the Scottish Government grant covering the 20% discount which was applied to sales to Scottish based customers. Sales improved as the year progressed, assisted by the release of the revised DOMUK range in November 2014 and the introduction of the new paediatric range in January 2015, the latter being made possible by investment of £8,890 of NDR UK reserves.

The outcome for the year was a deficit of £18,812, resulting in a reduction of reserves from £202,021 to £183,209 at the year end.

RESERVES POLICY

A formal policy on reserves was agreed at the NDR UK Board meeting on the 21 November 2011, and reviewed on 19th May 2014. It states that the Directors/Trustees have set a reserves policy which maintains a minimum of the equivalent of six months' overhead costs (c£90,000).

The Board of Trustees monitors the level of notional free reserves on a quarterly basis, taking into account the overhead costs, fixed assets, slow customers (10%) and slow stock (30%). At the end of 2014/15, the notional free reserve available for investment was c£92,000.

Plans for the future

FUTURE DEVELOPMENTS

Plans for the future

Informed by the outcomes of the evaluation undertaken in 2014/15 and its own assessment of the internal context and external environment, the Trustees have developed a new Strategic Plan for 2015 2018. This plan highlights some key priorities over the coming year, to further build the sustainability of the organisation, through:

- Embracing new technologies and their potential to improve communication of diet and nutrition information.
- Broadening our customer base by actively working to raise awareness with non dietetic healthcare professions of how our resources can assist them to support patient care.
- Seeking opportunities to use our information production expertise for project commissions and opportunities to work in partnership with external bodies.

The Trustees have approved investment of reserve funds in 2015/16 to introduce a new Customer Relationship Management (CRM) system and the development of a new website, to aid the achievement of strategic plans.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Nutrition and Diet Resources UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 13/8/15 and signed on their behalf by:

A D Burman
Trustee



NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2015

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NUTRITION AND DIET RESOURCES UK

I report on the financial statements of the company for the year ended 31 March 2015 which are set out on pages 10 to 18.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with regulation 8 of the Accounts Regulations
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Robert A. Brown BA FCA.

Robert A Brown BA, FCA

Crossley Financial Accounting

Chartered Accountants

Star House
Star Hill
Rochester
Kent
ME1 1UX

Date: 13/03/2015

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2015

	Note	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	3,400	84,726	88,126	97,985
Investment income	3	-	1,971	1,971	1,051
Incoming resources from charitable activities	4	-	148,940	148,940	175,136
TOTAL INCOMING RESOURCES		3,400	235,637	239,037	274,172
RESOURCES EXPENDED					
Charitable activities		3,242	250,649	253,891	246,873
Governance costs	5	-	3,958	3,958	3,786
TOTAL RESOURCES EXPENDED	8	3,242	254,607	257,849	250,660
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
		158	(18,970)	(18,812)	23,512
<i>Total funds at 1 April 2014</i>					
		17,206	184,815	202,021	178,509
TOTAL FUNDS AT 31 MARCH 2015		17,364	165,845	183,209	202,021

The notes on pages 12 to 18 form part of these financial statements.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)
REGISTERED NUMBER: SC364677

BALANCE SHEET
AS AT 31 MARCH 2015

	Note	£	2015 £	£	2014 £
FIXED ASSETS					
Tangible assets	11		2,482		5,102
CURRENT ASSETS					
Stocks		48,689		43,634	
Debtors	12		25,075		29,318
Cash at bank			141,188		205,301
			<u>214,952</u>		<u>278,253</u>
CREDITORS: amounts falling due within one year	13		<u>(34,225)</u>		<u>(81,334)</u>
NET CURRENT ASSETS			<u>180,727</u>		<u>196,919</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>183,209</u>		<u>202,021</u>
CHARITY FUNDS					
Restricted funds	14		17,364		17,206
Unrestricted funds	14		165,845		184,815
TOTAL FUNDS			<u>183,209</u>		<u>202,021</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2015 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on *13/3/15* and signed on their behalf, by:



A D Burman
Trustee

The notes on pages 12 to 18 form part of these financial statements.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page . In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Incoming resources

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES (continued)

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	25% straight line
Website	-	25% straight line

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. VOLUNTARY INCOME

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Grant funding	3,400	84,726	88,126	97,985

3. INVESTMENT INCOME

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Investment income	-	1,971	1,971	1,051

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Leaflet provision	-	148,940	148,940	175,136

5. GOVERNANCE COSTS

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Governance - Trustees expenses reimbursed	-	571	571	558
Governance - depreciation - tangible fixed assets	-	3,387	3,387	3,228
	-	3,958	3,958	3,786

6. DIRECT COSTS

	Leaflet provision £	Total 2015 £	<i>Total 2014 £</i>
Printing and stationary	65,200	65,200	58,353
Design	11,785	11,785	2,918
Specialist group returns	4,894	4,894	8,712
Opening stocks	43,634	43,634	64,956
Closing stocks	(48,689)	(48,689)	(43,634)
Logistics	15,161	15,161	16,680
	91,985	91,985	107,985

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

7. SUPPORT COSTS

	Leaflet provision £	Total 2015 £	Total 2014 £
Staff salaries	97,400	97,400	97,835
Staff national insurance	6,639	6,639	10,341
Staff pension costs	3,515	3,515	4,204
Human resources and training	3,910	3,910	1,086
Legal fees	13	13	120
Hotels, travel and subsistence	5,896	5,896	2,676
Hospitality	69	69	600
Telephone and fax	1,127	1,127	1,380
Office consumables	5,398	5,398	2,632
Computer costs	2,407	2,407	1,931
Advertising and promotion	2,386	2,386	400
Accountancy fees	4,410	4,410	4,038
Dietetic professional advisor	8,306	8,306	5,544
Bank charges	63	63	102
Bad debts	-	-	22
Premises expenses	5,258	5,258	4,031
Insurances	2,079	2,079	1,947
Consultancy fees	13,030	13,030	-
	<u>161,906</u>	<u>161,906</u>	<u>138,889</u>

8. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Depreciation 2015 £	Other costs 2015 £	Total 2015 £	Total 2014 £
Direct costs	-	253,891	253,891	246,873
Governance	3,387	571	3,958	3,786
	<u>3,387</u>	<u>254,462</u>	<u>257,849</u>	<u>250,659</u>

9. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2015 £	Support costs 2015 £	Total 2015 £	Total 2014 £
Direct costs	91,985	161,906	253,891	246,873

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

10. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2015 £	2014 £
Depreciation of tangible fixed assets: - owned by the charity	3,387	3,228

During the year, no Trustees received any remuneration (2014 - £NIL).

During the year, no Trustees received any benefits in kind (2014 - £NIL).

5 Trustees received reimbursement of expenses amounting to £571 in the current year, (2014 - 5 Trustees - £558).

11. TANGIBLE FIXED ASSETS

	Office equipment £	Website £	Total £
Cost			
At 1 April 2014	1,587	11,571	13,158
Additions	767	-	767
At 31 March 2015	2,354	11,571	13,925
Depreciation			
At 1 April 2014	388	7,668	8,056
Charge for the year	494	2,893	3,387
At 31 March 2015	882	10,561	11,443
Net book value			
At 31 March 2015	1,472	1,010	2,482
At 31 March 2014	1,199	3,903	5,102

12. DEBTORS

	2015 £	2014 £
Trade debtors	20,258	27,315
Other debtors	3,621	1,699
Prepayments and accrued income	1,196	304
	25,075	29,318

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

13. CREDITORS:
Amounts falling due within one year

	2015 £	2014 £
Trade creditors	9,434	2,591
Other taxation and social security	2,273	1,923
Other creditors	22,518	76,820
	34,225	81,334

14. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted funds				
General Funds - all funds	184,815	235,637	(254,607)	165,845
	184,815	235,637	(254,607)	165,845
Restricted funds				
Restricted Funds - all funds	17,206	3,400	(3,242)	17,364
	17,206	3,400	(3,242)	17,364
Total of funds	202,021	239,037	(257,849)	183,209

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	184,815	235,637	(254,607)	165,845
Restricted funds	17,206	3,400	(3,242)	17,364
	202,021	239,037	(257,849)	183,209

Restricted funds

Nutrition and Diet Resources UK received funding from the Scottish Government to develop new resources.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Tangible fixed assets	-	2,481	2,481	5,101
Current assets	17,364	197,587	214,951	278,253
Creditors due within one year	-	(34,223)	(34,223)	(81,333)
	<u>17,364</u>	<u>165,845</u>	<u>183,209</u>	<u>202,021</u>